

AMENDMENTS TO THE SPECIFICATION

Please amend the specification, page 3, lines 4–10, as follows:

B1
In Fig. 1C, the exposed part of the oxide layer 18, that is, the part which is not covered by the oxide layer 18, is etched away until the silicon nitride layer 16 is exposed. The resultant structure of the oxide layer is denoted as 18a. As shown in the figure, the oxide layer 18a covers most of the shallow trench 14 and a small part of the silicon nitride layer 16 on the active region. In Fig. 1D, the reverse tone active mask 20 is removed. It is found that a recess 22, and an overlap 24 is are formed since the oxide layer 18a does not covered the shallow trench 14 completely.

Please amend the specification, page 6, lines 12–15, as follows:

B2
In Fig. 2E, using chemical-mechanical polishing, the oxide layer 48b and the oxide layer 48a are planarized with the silicon nitride layer 46 as an etch stop, so that the oxide layer 48c within the shallow trench 44 has a same level as the silicon nitride layer 46.